

NONAPPROPRIATED FUND FINANCIAL ANALYST ASSISTANCE

PURPOSE: Provide club management and staff the role of the Comptroller's Nonappropriated Fund Financial Analyst (NAFFA) in nonappropriated fund (NAF) management in order for the club to determine how the base NAFFA can assist in correcting problems and improving operations.

SCOPE: This guide applies to all clubs (officers, enlisted, collocated and consolidated) world-wide. It outlines the NAFFA responsibilities and some areas where the NAFFA can assist club managers solve problems, correct deficiencies, and improve services, programs, procedures, controls, and processes.

GENERAL: The NAFFA's duties and responsibilities are contained in AFI 65-107, Nonappropriated Funds Financial Management Responsibilities. The Comptrollers (FM's) arm in carrying out this oversight and assistance responsibilities is the NAFFA.

GUIDANCE:

The Assistant Secretary of the Air Force(Financial Management and Comptroller), in May 96, determined the NAFFA would accomplish the following in an oversight role:

- Conducts Internal Management Control Reviews (IMCRs) directed from SAF/FM, HQ USAF/ILV, HQ AFSVA, MAJCOM, and/or base. This includes special financial studies and analyses as appropriate.
- Review cash controls by conducting at least one surprise cash count, and one cashiers report (CR) review per activity, per year.
- Performs monthly financial analysis by preparing the Commander's Summary from the automated NAF Financial Analysis program. Other reports and analysis are done based on significant variances identified on the Commanders' Summary.
- Reviews APF and NAF budgets including the four quarterly NAF budget updates and the annual appropriated fund budget.
- Reviews the account receivables process at least annually.
- Reviews, for realism, Get Well plans on all funds and business activities that required either MAJCOM or Air Staff involvement.
- Review and track Services audits (AFAA, PACA, DoD, GAO, etc.) AF) and tracks open items until they are closed.
- Oversees annual impartial inventories for all fixed asset inventories, storerooms, salable merchandise inventories (including Point of Sales), and Special, Morale, and Welfare

(SM&W) stock items. This includes scheduling and briefing inventory teams on their responsibilities, debriefs teams, and provides feedback to Services on the results.

- Reviews all new and revised financial office instructions (OIs) and procedures.
- Reviews, at least once a year, vending and amusement machine controls, including slot machines.
- Reviews, at least quarterly, APF Support to MWR reports (RCS: HAF-MWR(Q)7503 and RCS: SAF-FM(M)7801-DE) prior to submission to higher headquarters.
- Annual audit of NAF accounting office NAF employee Time and Attendance (T&A) records.
- As required, performs base internal financial reviews and special studies and analysis, including economic analyses, needs assessment studies and trend analyses.
- Other duties include training and preparation for NAF Council and Finance Committee meetings.

Based on the above duties, NAFFAs can help club management by assisting in (among other things):

- Verifying and figuring cost menu card data
- Monitoring and/or reviewing portion control
- Simplifying inventory control procedures & assisting in taking inventories
- Club requested internal reviews and analysis of such issues as labor costs, employee scheduling, cost of goods, hours of operation (total club or specific areas), etc.
- Developing initial assessments and/or Get Well Plans
- Training employees in controls, etc.
- Finding and verifying reasons for budget variances and how to correct them
- Advise on protection of assets
- Program and promotion special studies and analysis
- Check/review employee compliance with procedures, especially cash and asset handling

In other words, any area/issue the NAFFA must review or oversee, are areas where the NAFFA can assist club management.

- The NAFFA is a vital Services team member, who has the best interest of the club at heart.

- The NAFFA is an “outside Services” professional team member who has a “new set of eyes” to help identify small issues before they become large problems.
- The NAFFA must be part of the solution, not part of the problem.
- NAFFAs should be involved and aware of club operations before problems/issues occur.
- Don’t wait for the NAFFA to come to the club, club management should take the initiative to invite the NAFFA to the club
- Periodic meetings (both formal and informal) between club management and the NAFFA should be the routine, not the exception.

SUMMARY:

By knowing the role, duties and responsibilities of the base NAFFA, club management can utilize the talents and abilities of this outside Services professional source to assist in improving services, and programs, yet comply with the internal controls necessary to effectively and efficiently operate a Services business activity.